

Ricky D. Hatch, CPA
Clerk/Auditor

CONSENT ITEM

Before the Weber County Commissioners

April 3, 2018

SUBJECT: Request to Rescind Deferral of Taxes on Parcel #04-061-0033 granted by Commission on 8 August, 2017.

In August 2017, Roger Brunker from our office came before you to receive approval for a deferral in taxes on the above referenced parcel. (See Attachment) Working with Human Services, we felt this was the best course of action to allow Mr. Alvin Reynolds to remain in the home.

Since that time, Mr. Reynolds has passed away and the home is now vacant, with no next of kin to claim ownership. The home is in terrible condition and could possibly be condemned by the City or Health Department.

With Mr. Reynolds' death, keeping the lien (created by the deferral) placed on the home would prohibit us from taking the property to Tax Sale for another five years.

We herewith request permission to remove the lien on the property, re-apply the back taxes to the property, and place the property on the list for the 2018 Tax Sale, which is scheduled for May 24, 2018.

We have consulted with the County Attorney's office, and Courtlan Erickson has stated that he sees no legal problems with going forth in this manner.

We appreciate your attention in this matter.

Glenna M. Rollins
Deputy Clerk / Clerk for the BOE
Weber County Clerk/Auditor's Office

Attachment



W2873867

WHEN RECORDED RETURN TO:

Weber County Clerk/Auditor
2380 Washington Blvd., Ste. 320
Ogden, UT 84401

EN 2873867 PG 1 OF 7
LEANN H KILTS, WEBER COUNTY RECORDER
17-AUG-17 223 PM FEE \$.00 DEP TN
REC FOR: WEBER COUNTY CLERK/AUDITOR

TAX DEFERRAL LIEN

This document is notice of a lien against Weber County parcel 04-061-0033. The address of this parcel is:


144 31st Street
Ogden, Utah 84401

The legal description is as follows:

04-061-0033 [See attached]

This lien is being recorded as required by Utah Code Ann. § 59-2-1347 ("Section 59-2-1347"), because on August 8, 2017, the Weber County Commission granted a deferral of property taxes levied against this parcel. The amount deferred was \$4,380.65. This amount shall bear interest as required by Section 59-2-1347. Copies of the documentation associated with the County Commission's deferral decision are attached.

Section 59-2-1347 also states, "The amount deferred together with accrued interest shall be due and payable when the property is sold or otherwise conveyed."

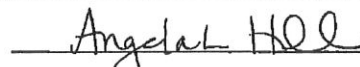

Roger Brunker
Deputy Clerk/Auditor
For Weber County Clerk/Auditor

STATE OF UTAH
COUNTY OF WEBER

)ss.

The foregoing instrument was acknowledged before me this 17 day of August, 2017,
by Roger Brunker




Notary Public

04-061-0033 DB ds

11 THE EAST 1/2 OF LOT 21, THE WEST 19 FEET OF LOT 20, BLOCK 3,
12 CENTRAL PARK ANNEX, OGDEN CITY, WEBER COUNTY, UTAH.
13 TOGETHER WITH RIGHTS-OF-WAY OVER A JOINT DRIVEWAY LYING
14 BETWEEN THE ABOVE DESCRIBED PROPERTY AND A CERTAIN PROPERTY
15 ADJOINING THE SAME ON THE EAST.
16 EXCEPTING THEREFROM: A PARCEL OF LAND IN FEE FOR THE
17 RECONSTRUCTION OF 31ST STREET, KNOWN AS PROJECT NUMBER 0204
18 AND NUMBER 0079, BEING PART OF AN ENTIRE TRACT OF PROPERTY
19 SITUATE IN PART OF LOTS 20 AND 21, BLOCK 3, CENTRAL PARK
20 ANNEX, A SUBDIVISION IN THE SOUTHEAST QUARTER SOUTHWEST
21 QUARTER OF SECTION 32, TOWNSHIP 6 NORTH, RANGE 1 WEST, SALT
22 LAKE BASE AND MERIDIAN, THE BOUNDARIES OF SAID PARCEL OF LAND
23 ARE DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTHWEST CORNER OF
24 SAID ENTIRE TRACT, WHICH POINT IS 3.811 METERS (12.50 FEET)
25 WEST ALONG THE LOT LINE FROM THE SOUTHEAST CORNER OF SAID LOT
26 21 (NOTE: SAID POINT OF BEGINNING IS 115.100 METERS
27 (377.62 FEET) EAST ALONG THE MONUMENT LINE IN 31ST STREET AND
28 12.193 METERS (40.00 FEET) NORTH FROM AN OGDEN CITY MONUMENT
29 AT THE INTERSECTION OF 31ST STREET AND WALL AVENUE; AND
30 RUNNING THENCE NORTH 2.706 METERS (8.88 FEET) ALONG THE
31 WEST BOUNDARY LINE OF SAID ENTIRE TRACT TO A POINT WHICH
32 IS 10.650 METERS (34.94 FEET) PERPENDICULARLY DISTANT
33 NORTHERLY FROM THE CENTERLINE OF 31ST STREET OF SAID PROJECT
34 AT ENGINEER STATION 9+123.383; THENCE EAST 9.606 METERS
35 (31.51 FEET) PARALLEL TO SAID CENTERLINE TO THE EAST BOUNDARY
36 LINE OF SAID ENTIRE TRACT; THENCE SOUTH 2.706 METERS (8.88
37 FEET) ALONG THE EAST BOUNDARY LINE OF SAID ENTIRE TRACT TO
38 THE SOUTHEAST CORNER OF SAID ENTIRE TRACT; THENCE WEST 9.606
39 METERS (31.51 FEET) ALONG THE SOUTH BOUNDARY LINE OF SAID
40 ENTIRE TRACT TO THE POINT OF BEGINNING.
41 (E#1749636 2114-308)

**Notice to be Posted by County
of Delinquent Property Tax
Settlement or Deferral**

UCA §59-2-1347
Form PT-034
PT-034.al Rev. 1/00

Property Owner Information

Property owner name

CHARLIE REYNOLDS JR (DECEASED)

Property owner address

144 31st St

City

OGDEN

State

UTAH

Zip

84401**Property Information**

Parcel, serial, or account number

04-061-0033

Type of property

PRIMARILY RESIDENTIAL

Location or address

144 31st ST OGDEN UT 84401

Legal description (including acreage)

SEE ATTACHED**Settlement or Deferral Information**Total property value FROM 2016 VAL. NTE.\$ 58,014

Total interest, penalties, and taxes due

\$ 4,380.65

Amount paid

\$ 0

Amount abated

\$ 0

Amount deferred

\$ 4,380.65

Comments

SEE ATTACHED**County Approval**

This property tax settlement/deferral has been approved by the county legislative body of:

Weber County on August 8, 2017.

Signature

James H. Harvey
Weber County Commissioner

Signature

Signature

Parcel Number 04-061-0033
144 31st Street
Ogden, Utah 84401

Owner of property is Charlie Reynolds, Jr. who is now deceased.
Alvin Reynolds, Charlie's son, is currently living in home.
Alvin is of limited mental capacity.
Charlie told Alvin that the property was his so that he would always have a place to live.
The house is in terrible condition and would possibly be condemned by City or Health Department.
Alvin's only income is a small monthly pension.
The only known living relative is a nephew, now serving time in state prison.

Weber Human Services has a case worker for Alvin and has tried to get him to probate the property to get it into his name. Alvin doesn't understand and is very stubborn stating that his dad told him he could stay in the home. The case worker, Shantel Clark (801 625-3664), has tried to have the state step in and declare Alvin incompetent but they say he is in that "grey area" and will not intervene. They have tried to get him into other housing but Alvin refuses and Shantel worries that if they forced him into an apartment, he would more than likely return to his home. Even if he did stay in an apartment, they worry he would be evicted after a short while.

Sarah at Utah Coalition (801 393-4153) helps to manage Alvin's money by making sure he meets his monthly obligations but says there is not much more that they can do and his money barely covers basic living expenses.

Alvin is a veteran but doesn't want anything to do with the veteran's administration so no help is being received there.

The state department of Human Resources had filed a \$90,000 lien on the property to cover medical expenses for Charlie and was in the process of foreclosing on the lien after Charlie died. When they examined the home they determined that it would be more of a liability and released any interest they had in the property. (per Andrew Cushing, attorney with Human Services 801 536-8336)

Alvin's nephew, Toya Jeff Reynolds, was living in the home at one time and even tried to get the home into his name. The court awarded Toya ownership of the property but it later rescinded the decision and ordered the home to go back to the original ownership. The decision was based on Toya's drug convictions and possible abuse of Alvin. Toya is now in State Prison.

If the county were to sell the property at a tax sale, Alvin would most likely be homeless and might become a worry to the new owner since Alvin would not fully understand and try to remain in the home. He has made the statement that his father told him that he could stay in the home and the only way he would leave is to have the police drag him out. Alvin is not a violent person but wants to stay in his home.

There have been a few small payments made towards property taxes over the last few years but not enough to cover the full amount. If the property was in Alvin's name, he would more than likely not have to pay any tax with the tax relief programs we have because of his limited income but the program requires the home to be in the applicant's name.

We feel that, for these reasons, and using State Code 59-2-1347, we would like to defer the taxes at this time to allow Alvin to remain in his home. We will continue to work with Weber Human Services to see if we can't get him to probate the property and allow us to offer tax relief. Human Services is also readdressing the issue with the State to see about Alvin's mental capacity.



OF TAX SALE PROPERTIES

- Spiritual
Crisis worker (45)
Hon
Social Worker

Application for Settlement or Deferral of Delinquent Property Tax

UCA §59-2-1109 & 1347
Form PT-33
PT-033-1.al Rev. 11/00

This form should be used in conjunction with Form PT-33A "Agreement of Lien Holder For Deferral or Settlement of Delinquent Taxes". One Form PT-33A should be attached for each lien holder. A deferral may not be granted without the written consent of the holder of any mortgage or trust deed outstanding on the property.

Property Owner Information

Property owner name CHARLES REYNOLDS JR (DECEASED) FILING IN BEHALF OF SON, ALVIN Home phone number NONE Work phone number NONE
Property owner address 144 31st ST
City OGDEN State UTAH Zip 84401

Property Information

Parcel, serial, or account number 04-061-0033 Type of property (e.g., commercial, primary residential, etc.) PRIMARY RESIDENTIAL
Location or address 144 31st ST
Legal description (including acreage) EAST 1/2 OF LOT 21, WEST 19 FEET OF LOT 20, BLOCK 3, CENTRAL PARK ANNEX, OGDEN CITY, WARDEN COUNTY, UTAH. (SEE EXCEPTION FOR 31st STREET RECONSTRUCTION.) LOT IS 4121 SQ FT

Property Value and Tax Information

Year(s) of Delinquency (May go back five years)	Taxes	Penalty	Interest	Total
2010	528.25	152.00	13.21	693.46
2011	508.68	1.66	13.52	522.86
2012	0.19	0.00	0.06	0.25
2013	434.26	10.27	105.97	550.50
2014	500.85	346.45	21.18	868.48
2015	494.82	0.00	36.54	531.36
2016	552.97	13.82	15.65	582.44
Total	3,020.52	498.11	76.60	4,380.65

Current year market value of property (Attach copy of most recent valuation/tax notice) \$ 58,014
Amount received from home owner/mobile home owner (circuit breaker) tax credits \$ 0
Amount owner offers in settlement (Attach proposed payment schedule) \$ 0
Amount to be deferred \$ 4,380.65

I/we have exhausted efforts to obtain funds to pay the delinquent taxes. I/we have contacted the lending institutions and other potential sources of funds, such as friends and relatives, identified below:

- ONLY KNOWN LIVING RELATIVE (NEPHEW) IN PRISON.
-
-

Attach the following:

- Owner's statement of circumstances and request for relief.
- Most recent valuation/tax notice.
- Proposed payment schedule.
- Financial Summary (back of this form).
- Copies of last 5 years' filings with I.R.S.
- Form PT-33A, "Agreement of Lien Holder for Deferral or Settlement of Delinquent Taxes".
- Other documentation as required.

Signature

I certify to the best of my knowledge and understanding, that this information is true, correct, and complete.

Signature of property owner(s)

Date

X

X

for a... (unclear)

Financial Summary

Form PT-33 - Page 2
PT-033-2.ai Rev. 11/00

Income From Previous Five Years					
Sources of Income	Year: 2016	Year:	Year:	Year:	Year:
Salary	\$ —	\$	\$	\$	\$
Social security, *	—				
Dividends and Interest					
Real estate income					
Pension Business Income	12,288				
Any assets transferred to relatives	—				
Total	\$ 12,288	\$	\$	\$	\$

Current Year Assets		Current Year Liabilities	
Bank accounts and cash on hand		Notes payable to banks, relatives and others	
Name of institution	Amount	Description	Monthly Pymt
Amherst First	\$ 1,000.00	UTILITIES	\$ 300.-
		FOOD	250.-
		OTHER	300.-
Cash on hand			
Total	\$ 1,000.00	Total	\$ 850.-
Other real estate (exclude subject property)		Real estate mortgage payable	
Parcel no./acreage/description	Market Value	Lender/type/maturity/property identification	Monthly Pymt
	\$ —		\$ —
Total	\$ —	Total	\$ —
Stocks, bonds and securities		Unpaid medical expenses	
Description	Market Value	Medical facility/patient/illness	Monthly Pymt
	\$ —		\$ —
Total	\$ —	Total	\$ —
Other assets (vehicles, accounts receivable, etc.)		Other debts (credit cards, utility payments, etc.)	
Description	Market Value	Description	Monthly Pymt
	\$ —	SEE ABOVE	\$
Total	\$ —	Total	\$
Total Assets	\$	Total Liabilities	\$ 850.-

* my RECURRING SOC SEC IN SEPT. 8 2017.. (Approx. \$350.-)